



# **MONITORING THE COST-BASIS OF THE K-12 WYOMING FUNDING MODEL**

*Prepared by the  
LSO Budget and Fiscal Section*

*Prepared for  
Joint Education Interim Committee &  
Joint Appropriations Committee*

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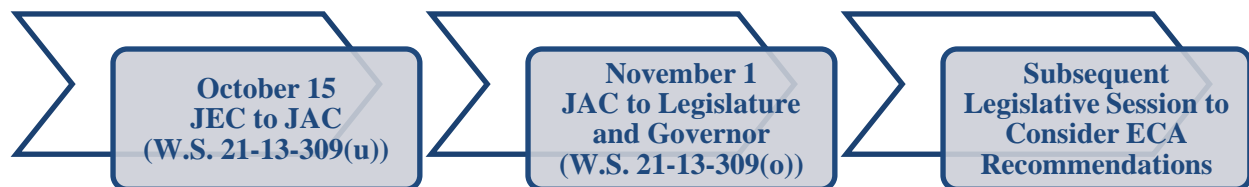
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## MONITORING REPORT HISTORY

The 2010 recalibration effort and subsequent enabling legislation in the 2011 General Session, resulted in the Legislature adopting a monitoring process developed in consultation with its school finance consultants.<sup>1</sup> Pursuant to W.S. 21-13-309(u), the Legislature receives information to monitor the cost pressures on both the "statutory" and "evidence-based" K-12 funding models in years between recalibrations and to determine the appropriateness of application of an inflationary adjustment via an external cost adjustment (ECA). The Joint Education Interim Committee forwards its recommendation regarding an ECA to the K-12 funding model for the upcoming school year to the Joint Appropriations Committee by October 15. The Joint Appropriations Committee, upon receipt of the recommendation from the Joint Education Interim Committee, then makes its own recommendation to the Governor and Legislature by November 1 regarding any ECA to the K-12 funding model pursuant to W.S. 21-13-309(o). Figure 1 depicts the timeline for which an ECA is recommended and considered by the Legislature under W.S. 21-13-309(o) and (u).

**Figure 1. K-12 ECA Recommendation and Consideration Timeline.**



Historical monitoring reports can be found on the “Reports” tab of the LSO’s School Finance [website](#), by selecting “K-12 Funding Model Monitoring Reports” from the dropdown list. The 2022 report will be presented to the Joint Education Interim Committee and the Joint Appropriations Committee at the October 10, 2022 joint meeting.

This monitoring process uses readily available state, regional, and national data as part of a set of relatively simple, understandable indicators of cost pressures. These indicators are to be viewed collectively when used by the Legislature for policy making decisions. The indicators are not to be considered in isolation of one another as individual indicators nor are they intended to be seen as definitively signaling any degradation of the cost-basis of the statutory model. The following core principles developed by the Legislature’s consultants to guide this process:

1. Cost pressures are identified when indicators show changes relative to previous levels, and trends are best identified when there are broad based changes in several measures.
2. All indicators have some transitory year-to-year variation and as such, the process seeks high quality data series that are consistent over time.
3. As new data collections are developed and become available, it is important to retain enough consistency with former measures to enable tracking of evolving trends in market conditions.
4. Changes in supply and demand conditions and changes in district outcomes are monitored.
5. If several indicators reflect deviations from historical ranges, the process invokes the collection of a deeper set of cost data to confirm the presence of cost pressure.

The monitoring process includes review of four cost indices, one for each of the following model categories: professional staff resources, non-professional staff resources, energy, and educational materials. The monitoring process also incorporates by law the annual report produced by the Wyoming Department of Education (WDE) based upon resource utilization patterns of school districts in comparison to statutory model-generated resources, as initiated by state consultants following the 2005 recalibration.

<sup>1</sup> See [report](#) submitted to the Joint Appropriations Committee and Joint Education Interim Committee November 4, 2011 (Kenning, N., Seder, R., Stoddard, C., and Taylor, L. (2011). “Identifying Data Elements to Support Wyoming’s Monitoring of Cost Pressures.”) and 2011 Wyoming Session Laws, Chapter 185.

**2022 MONITORING REPORT**

The 2022 monitoring process utilizes similar information from prior reports:

- Reviewing historical ECAs enacted by the Legislature.
- Comparing funding allocations between the statutory model and the evidence-based model from school year 2006-07 to estimated school year 2023-24.
- Monitoring the cost-basis of components comprising the non-personnel and personnel categories by observing the difference of the statutory model and the evidence-based model, as adjusted by the appropriate cost index.
- Monitoring the cost-basis of **teacher** salaries by utilizing the expertise of Dr. Christiana Stoddard to evaluate readily available labor market data (Appendix A).
- Reviewing the resource utilization patterns of school districts in comparison to statutory model-generated resources (Appendix B).

Each section below updates information previously provided in prior reports with current year information.

**HISTORICAL EXTERNAL COST ADJUSTMENTS**

The Legislature has adjusted the statutory model in periods between recalibrations since school year 2001-02. Table 1 depicts the historical ECAs enacted by the Legislature. Prior to the 2010 recalibration, the Legislature adjusted the statutory model with a single percentage amount. After the 2010 recalibration, the Legislature has provided separate ECA percentage amounts for the statutory model's four ECA categories: professional staff, non-professional staff, educational supplies and materials, and energy.

**Table 1. Historical Funding Model ECAs Between Years of Recalibration Efforts.**

School Year	Single ECA Amount	Professional Staff	Non-Professional Staff	Educational Supplies and Materials	Energy
2001-02	9.440%				
2003-04	2.000%				
2004-05	2.300%				
2005-06	2.300%				
2007-08	3.800%				
2008-09	4.300%				
2009-10	3.700%				
2014-15		1.045%	0.995%	0.750%	-0.530%
2015-16		2.675%	2.375%	2.930%	4.770%
2016-17		2.148%	1.947%	2.126%	2.445%
2019-20		1.415%	1.536%	3.335%	10.823%
2020-21		1.488%	2.091%	5.857%	0.936%
2021-22		0.744%	1.046%	2.929%	0.468%
2022-23				5.958%	8.935%

Source: LSO analysis.

Generally, the ECAs provided by the Legislature are cumulative in nature until a recalibration occurs, but there are exceptions. Additionally, the Legislature has made one-time appropriations in addition to ECAs. Details regarding these exceptional cases include:

- For school year 2005-06, the Legislature made one-time appropriations for health insurance (\$33,321,126) and salary enhancements (\$22,736,000) in addition to the ECA. See 2005 Wyoming Session Laws, Chapter 121, Section 3(c) and Chapter 191, Section 342, respectively.

- While not shown as an ECA, in school year 2013-14, the Legislature made a one-time salary retention incentive appropriation of \$8,100,000. See 2013 Wyoming Session Laws, Chapter 73, Section 330(d).
- For school year 2014-15, the Legislature made a one-time \$6,000,000 appropriation for salary increases in addition to the ECA. See 2014 Wyoming Session Laws, Chapter 26, Section 2, Section 205, Footnote 3(a)(i).
- The ECAs enacted by the Legislature for school years 2014-15 and 2015-16, were time-limited by the Legislature and were not sustained (carried forward) to school year 2016-17.
- The Legislature enacted an ECA to the statutory model for school year 2016-17, similar to what was previously provided. However, during the 2017 General Session and after the 2017 recalibration, the Legislature amended the statutory model for school year 2017-18 to eliminate the ECAs previously provided in school year 2016-17 for professional and non-professional staff. Further, the statutory model was calibrated to reflect the prices for educational supplies and materials and utilities to the amounts recommended in the 2015 recalibration, as adjusted by ECAs.
- The ECAs enacted by the Legislature for school year 2020-21, were time-limited by the Legislature and are not sustained (carried forward) to school year 2021-22.
- The ECAs enacted by the Legislature for school year 2021-22 and after the 2020 recalibration, were time-limited by the Legislature, reflect one-half of the school year 2020-21 ECA, and are not sustained (carried forward) to school year 2022-23.
- The ECAs enacted by the Legislature for school year 2022-23, are time-limited by the Legislature and are not sustained (carried forward) to school year 2023-24. The ECAs reflect a cumulative percentage that accounts for the school year 2020-21 ECA plus the annual change from 2021-22.

## **STATUTORY MODEL VS. EVIDENCE-BASED FUNDING LEVELS**

Assumptions are made by the LSO in computing the amounts, which if changed, would alter the analysis. The statutory model funding amounts include the foundation program guarantee plus additional appropriations outside of the statutory model (i.e., food service program enhancements, school bus video camera reimbursements, distance education grants, retirement contributions, tuition, salary enhancements, national board certified teacher program payments, etc.). The evidence-based model funding amounts include estimated funding levels plus specific categories of off-model funding provided to school districts (i.e., retirement contributions, salary enhancements, tuition, and school bus video camera reimbursements). The total funding levels do not consider funding from federal sources, state capital construction and major maintenance programs, or other school district revenues.

LSO staff incorporate the following assumptions within the evidence-based model:

- For school years 2006-07 to 2010-11, consultant recommendations from the 2005 recalibration are reflected and the ECAs adopted by the Legislature are incorporated.
- For school years 2011-12 to 2015-16, consultant recommendations from the 2010 recalibration are reflected and the ECAs adopted by the Legislature since the 2010 recalibration are incorporated. Additional ECAs for non-personnel prices are incorporated for school year 2012-13 (educational materials 2.18 percent and energy 0.11 percent) and school year 2013-14 (educational materials 2.78 percent and energy -5.11 percent).
- For school years 2016-17 to 2019-20, consultant recommendations from the 2015 recalibration are reflected and ECAs adopted by the Legislature since the 2015 recalibration are incorporated. Additional ECAs for non-personnel prices are incorporated for school year 2017-18 (educational materials 0.719 percent and energy -10.762 percent), school year 2018-19 (educational materials 0.861 percent and energy 6.092 percent) and school year 2019-20 (educational materials 2.468 percent and energy 4.459 percent).

- For school years 2018-19 through 2020-21, allowable reimbursements are assumed to be 100 percent of prior year actual expenditures. The Legislature modified both the transportation and special education reimbursements between this period.
- For school years 2020-21 and 2021-22, consultant recommendations from the 2020 recalibration are reflected. No ECAs are applied to the evidence-based model for these years.
- For school year 2022-23, consultant recommendations from the 2020 recalibration are reflected. ECAs for one year are applied to the non-personnel and personnel components (educational materials 0.095 percent, energy 7.925 percent, non-professional staff 3.341 percent, and professional staff 3.662 percent).<sup>2</sup>
- For estimated school year 2023-24, consultant recommendations from the 2020 recalibration are reflected. ECAs are applied in a cumulative manner to the non-personnel and personnel components (educational materials 12.759 percent, energy 27.582 percent, non-professional staff 0.905 percent, and professional staff 0.042 percent).<sup>3</sup>

Table 2 depicts the differences between the two models, with the above assumptions applied to the evidence-based model, for school years 2006-07 to estimated school year 2023-24. Table 2 can also be viewed graphically in Figure 2.

**Table 2. Evidence-Based Funding Levels Compared to Statutory Funding Levels.**

<b>School Year</b>	<b>Evidence-Based Model</b>	<b>Statutory Model</b>	<b>Difference</b>
2006-07	\$974,384,621	\$1,043,521,790	\$69,137,169
2007-08	\$1,051,584,249	\$1,126,991,003	\$75,406,754
2008-09	\$1,114,929,855	\$1,198,670,825	\$83,740,970
2009-10	\$1,166,146,943	\$1,252,956,891	\$86,809,948
2010-11	\$1,206,491,760	\$1,283,409,749	\$76,917,989
2011-12	\$1,242,191,617	\$1,345,435,177	\$103,243,560
2012-13	\$1,282,008,100	\$1,377,282,350	\$95,274,250
2013-14	\$1,302,879,403	\$1,390,441,588	\$87,562,185
2014-15	\$1,343,025,593	\$1,429,884,730	\$86,859,138
2015-16	\$1,402,355,064	\$1,494,415,878	\$92,060,814
2016-17	\$1,470,805,562	\$1,512,344,463	\$41,538,901
2017-18	\$1,479,161,966	\$1,482,064,347	\$2,902,381
2018-19	\$1,486,769,970	\$1,485,451,914	(\$1,318,056)
2019-20	\$1,499,154,266	\$1,502,947,423	\$3,793,157
2020-21	\$1,546,670,691	\$1,526,001,914	(\$20,668,777)
2021-22	\$1,551,500,000	\$1,521,736,834	(\$29,763,166)
Est. 2022-23	\$1,555,300,000	\$1,501,500,000	(\$53,800,000)
Est. 2023-24	\$1,606,600,000	\$1,515,800,000	(\$90,800,000)

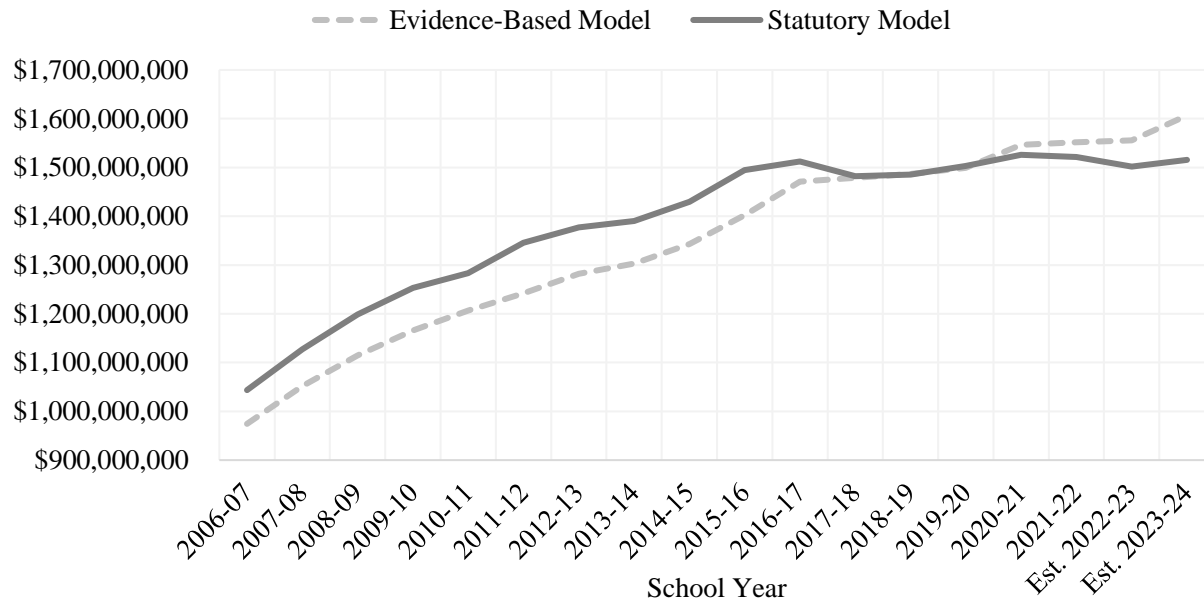
Source: LSO analysis and calculations.

<sup>2</sup> Dr. Lori Taylor, Legislative Consultant, updated the methodology used to construct the cost indices for the Wyoming Comparable Wage Index (professional staff) and the Wyoming High School Comparable Wage Index (non-professional staff). The updated indices are used for school years 2022-23 and 2023-24.

<sup>3</sup> The indices used to calculate the annual change for educational materials and energy are preliminary; the U.S. Bureau of Labor Statistics published data are subject to revision four months after original publication.



**Figure 2. Evidence-Based Funding Levels Compared to Statutory Funding Levels, School Year 2006-07 to Estimated School Year 2023-24.**



Source: LSO analysis and calculations.

The estimated school year 2023-24 statutory funding level, \$1,515,800,000, is estimated to increase approximately \$14.3 million without an ECA, based upon the following assumptions: (i) the school year 2022-23 ECA not sustained – estimated \$10.2 million decrease; (ii) reimbursement increases of 4 percent – estimated \$13.6 million increase; (iii) funding the three charter schools approved by the State Land Investment Board – estimated \$13.9 million increase<sup>4</sup>; and (iv) and other normal model updates (i.e., regional cost adjustment update to Wyoming Cost of Living Index and assumption of flat enrollment) – estimated \$3 million decrease.

The expanded difference between school year 2020-21 and estimated school year 2023-24 is a result of the following factors and assumptions:

- The 2020 recalibration provided a new estimated cost of the evidence-based model.
- The evidence-based model assumes additional ECAs for non-personnel and personnel components in school year 2023-24, in a cumulative manner.
- The ECAs enacted by the Legislature during school years 2020-21, 2021-22, and 2022-23, are time limited and not sustained (carried forward) to school year 2023-24.

## **NON-PERSONNEL (EDUCATIONAL MATERIALS AND ENERGY)**

Monitoring the cost-basis of components that comprise the non-personnel categories of the model is a more straightforward task as compared to the personnel categories. The approach used in the past and continued in this report is to monitor the difference of the non-personnel categories funded by the statutory model and the evidence-based model.

<sup>4</sup> The largest contributor to this increase is the doubling of the charter schools' average daily membership (ADM) for purposes of funding charter schools in accordance with W.S. 21-3-314(a)(i)(C). Additionally, LSO presumes 50 percent of the students that enroll in the new charter schools in Laramie County School District Number One and Natrona County School District Number One and 10 percent of the ADM in the new charter school in Platte County School District Number One are anticipated to be students previously not enrolled in these public school districts. The estimated ADM utilizes anticipated enrollments cited in the three charter school applications approved by the State Loan and Investment Board.



Based upon the previously outlined assumptions, estimated funding differences for school years 2022-23 and 2023-24, by component, can be seen in Table 3. Of the estimated \$53.8 million and \$90.8 million funding differences between the evidence-based model and statutory model for school years 2022-23 and 2023-24, respectively, non-personnel model components account for \$0.3 million and \$33.3 million, respectively.

**Table 3. Estimated Differences for Non-Personnel Model Components (Millions).**

Non-Personnel Model Component	Estimated School Year 2022-23			Estimated School Year 2023-24		
	Evidence-Based Model	Statutory Model	Difference	Evidence-Based Model	Statutory Model	Difference
Gifted and Talented	\$3.65	\$4.02	\$0.37	\$4.15	\$3.83	(\$0.32)
Professional Development	\$11.87	\$12.58	\$0.70	\$13.50	\$11.97	(\$1.53)
Short Cycle Assessments	\$2.28	\$0.00	(\$2.28)	\$2.30	\$0.00	(\$2.30)
Instructional Materials	\$19.18	\$19.12	(\$0.06)	\$21.81	\$18.19	(\$3.61)
Technology & Equipment	\$22.81	\$22.81	\$0.00	\$23.00	\$23.00	\$0.00
CTE Equipment/Materials	\$2.83	\$2.92	\$0.09	\$3.19	\$2.76	(\$0.44)
Student Activities	\$30.56	\$33.47	\$2.91	\$30.75	\$31.85	\$1.09
Central Office	\$36.53	\$36.55	\$0.02	\$41.53	\$34.78	(\$6.75)
O&M Supplies/Materials	\$14.60	\$14.65	\$0.06	\$16.46	\$13.83	(\$2.63)
Utilities	\$41.46	\$39.35	(\$2.11)	\$52.89	\$36.12	(\$16.77)
<b>Total</b>	<b>\$185.77</b>	<b>\$185.46</b>	<b>(\$0.30)</b>	<b>\$209.59</b>	<b>\$176.33</b>	<b>(\$33.26)</b>

Source: LSO analysis and calculations.

### ***Educational Materials Category***

Each component within the educational materials category has a specific price and formula. The two components within the evidence-based model and statutory model that have the greatest difference in funding methodologies are student activities and short cycle assessments. For student activities, the evidence-based model uses an alternative formula and pricing scheme than the statutory model that was identified during the 2020 recalibration. Additionally, for short cycle assessments, the statutory model does not resource this component, rather it relies upon the statewide assessment system within the WDE to provide for these costs. The evidence-based model allocates a per student amount for this component.

In accordance with the monitoring process, an adjustment has been made to the evidence-base model's educational materials category each year since the 2020 recalibration. For school year 2023-24, an estimated adjustment of 12.759 percent has been applied for one year to all prices except for technology equipment and assessment costs, which are not subject to an ECA. For school year 2022-23, the statutory model's educational materials category provides an estimated \$1.81 million more than the evidence-based model and an estimated \$16.5 million less in school year 2023-24.

### ***Energy Category***

For the statutory model, funding for the energy component is based upon actual school year 2009-10 expenditures for utilities, adjusted for new school building square footage and ECAs enacted by the Legislature. The 2020 recalibration set the price for the energy component within the evidence-based model based upon actual school year 2018-19 expenditures for utilities. In accordance with the monitoring process, an estimated adjustment of 27.582 percent has been made for one year to the evidence-based model's energy component for school year 2023-24. For school year 2022-23, the statutory model's energy category provides an estimated \$2.1 million less than the evidence-based model and an estimated \$16.8 million less in school year 2023-24.

Statutory model funding for non-personnel components and district-reported expenditures is compared within the WDE's Continued Review of Educational Resources in Wyoming (CRERW) report. This report can be reviewed in Appendix B.

**PROFESSIONAL AND NON-PROFESSIONAL PERSONNEL**

Monitoring the cost-basis of components comprising professional and non-professional personnel categories of the model is accomplished by evaluating readily available teacher labor market data. Dr. Christiana Stoddard has provided updated labor market information monitoring the cost pressures on teacher salaries in Wyoming. The 2022 report can be reviewed in Appendix A.

The salaries and formulas for positions resourced in the evidence-based model and the statutory model are not aligned. During the 2020 recalibration, the evidence-based model was updated to reflect new salary prices for all positions. For teachers, the salary used in the evidence-based model was based upon the 75<sup>th</sup> percentile of professional and technical workers' salaries in Wyoming in school year 2018-19, as adjusted for inflation.<sup>5</sup> Additionally, the evidence-based model recommendations no longer provide adjustments for experience, education, and responsibility (where appropriate), rather the salary is priced at an average amount, to be further adjusted by the regional cost adjustment for each school district.

A comparison of the weighted average estimated salary prices for funding model personnel categories can be found in Table 4.<sup>6</sup> The statutory model's average salaries reflect the ECAs enacted by the Legislature, including those not that are not sustained. For the evidence-based model, the professional staff and non-professional personnel salary levels in estimated school year 2023-24 have been adjusted by an ECA for school years 2022-23 and 2023-24.

**Table 4. Estimated Differences for Personnel Component Weighted Average Salaries.**

Personnel Model Component	Estimated School Year 2022-23			Estimated School Year 2023-24		
	Evidence- Based Model	Statutory Model	Difference	Evidence- Based Model	Statutory Model	Difference
Superintendent	\$135,413	\$113,507	(\$21,907)	\$135,977	\$113,620	(\$22,357)
Assistant Superintendent	\$108,331	\$90,805	(\$17,525)	\$108,781	\$90,896	(\$17,885)
Business Manager	\$88,710	\$77,185	(\$11,524)	\$89,076	\$77,262	(\$11,814)
Principal	\$107,388	\$87,205	(\$20,183)	\$107,876	\$87,330	(\$20,546)
Assistant Principal	\$89,917	\$75,162	(\$14,755)	\$90,256	\$75,335	(\$14,922)
Teacher	\$57,650	\$53,506	(\$4,144)	\$57,894	\$53,594	(\$4,300)
School Computer Technician	\$52,126	\$48,856	(\$3,270)	\$52,336	\$48,961	(\$3,375)
Supervisory Aide	\$24,029	\$19,820	(\$4,208)	\$24,420	\$19,852	(\$4,568)
School Secretary	\$35,407	\$34,424	(\$983)	\$35,979	\$34,466	(\$1,513)
School Clerical	\$33,737	\$26,553	(\$7,185)	\$34,287	\$26,597	(\$7,690)
Central Office Clerical	\$46,559	\$37,022	(\$9,537)	\$47,318	\$37,072	(\$10,245)
Maintenance Worker	\$46,547	\$37,038	(\$9,510)	\$46,386	\$37,094	(\$9,292)
Groundskeeper	\$31,652	\$37,038	\$5,385	\$32,163	\$37,094	\$4,931
Custodian	\$31,652	\$31,004	(\$648)	\$32,163	\$31,042	(\$1,120)

Source: LSO analysis and calculations.

**EXTERNAL COST ADJUSTMENT**

Under current law, ECAs are not applied to the following components of the statutory model: technology equipment costs, reimbursements (i.e., special education costs, transportation costs, tuition, and teacher extra compensation), and health insurance (i.e., adjusted based upon the state's health insurance premiums

<sup>5</sup> The school year 2018-19 professional and technical workers' average wage was \$70,522. Picus Odden and Associates adjusted the 75<sup>th</sup> percentile amount by 1.415 percent and 1.488 percent, to inflate the average evidence-based model teacher salary to a rounded value of \$54,500.

<sup>6</sup> The weighted average salary calculation is the total salaries allocated for each personnel category, including regional cost adjustments, divided by the total number of positions allocated for each personnel category.

as of January 1 of the preceding school year). The evidence-based model operates in the same manner, but the short cycle assessment component is not subject to the ECA.

One of the purposes of this report series is to provide information to the Legislature with which to make any decision regarding appropriate price adjustments. In the event the Legislature determines adjustments are needed to one or more model categories based upon information gathered from this monitoring process, a set of cost indices have been recommended that can be targeted to specific categories of the funding model to maintain the cost-basis of the funding model. Table 5 provides the consultant-recommended cost indices from the 2020 recalibration report.

**Table 5. Model External Cost Adjustment Categories and Recommended Costs Indices.**

<b>Model Category</b>	<b>Index</b>
Professional Labor	Comparable Wage Index (CWI) - Wyoming
Non-Professional Labor	High School Comparable Wage Index (HS CWI) - Wyoming
Energy <sup>7</sup>	Producer Price Index – Commercial Electric Power Producer Price Index – Commercial Natural Gas Producer Price Index – Light fuel oils
Educational Materials	Producer Price Index – Office Supplies and Accessories

Source: 2020 Recalibration Report and Dr. Lori L. Taylor.

The cost index values for the educational materials and energy categories are provided within Table 6. Note, school year 2023-24 (year 2021-22) indices for energy and educational materials for May and June are subject to revision four months after original publication from the U.S. Bureau of Labor Statistics.

**Table 6. Cost Indices for Professional Staff and Non-Professional Staff, Educational Materials and Energy Categories.**

<b>School Year</b>	<b>Year</b>	<b>Educational Materials</b>		<b>Energy</b>	
		<b>Cost Index</b>	<b>Annual Change</b>	<b>Cost Index</b>	<b>Annual Change</b>
2011-12	2009-10	100		100	
2012-13	2010-11	102	2.179%	105	5.442%
2013-14	2011-12	105	2.785%	106	0.193%
2014-15	2012-13	107	1.505%	106	0.235%
2015-16	2013-14	109	2.147%	110	3.904%
2016-17	2014-15	110	0.583%	105	-4.494%
2017-18	2015-16	110	0.719%	95	-9.424%
2018-19	2016-17	111	0.861%	100	4.844%
2019-20	2017-18	114	2.468%	106	6.416%
2020-21	2018-19	121	5.857%	108	1.310%
2021-22	2019-20	121	0.579%	103	-4.507%
2022-23	2020-21	122	0.095%	111	7.925%
<b>Est. 2023-24</b>	<b>Est. 2021-22</b>	<b>137</b>	<b>12.759%</b>	<b>141</b>	<b>27.582%</b>

Source: LSO analysis of U.S. Bureau of Labor Statistics data.

The cost index values for the professional and non-professional labor are provided within Table 7. Dr. Lori Taylor, Legislative Consultant, updated the methodology used to construct the cost indices for the

<sup>7</sup> The energy composite index is calculated as follows:  $\{(0.568 \times PPI \text{ Commercial Electric Power}) + (0.191 \times PPI \text{ Commercial Natural Gas}) + (0.4 \times PPI \text{ Light Fuel Oils}) - 28.8\}$ . This weighted average was updated during the 2020 recalibration. As a result of the new weightings, the cost indices in Table 6, for the energy category will not necessarily match the applied ECA for energy in prior years.

Wyoming Comparable Wage Index (professional staff) and the Wyoming High School Comparable Wage Index (non-professional staff).

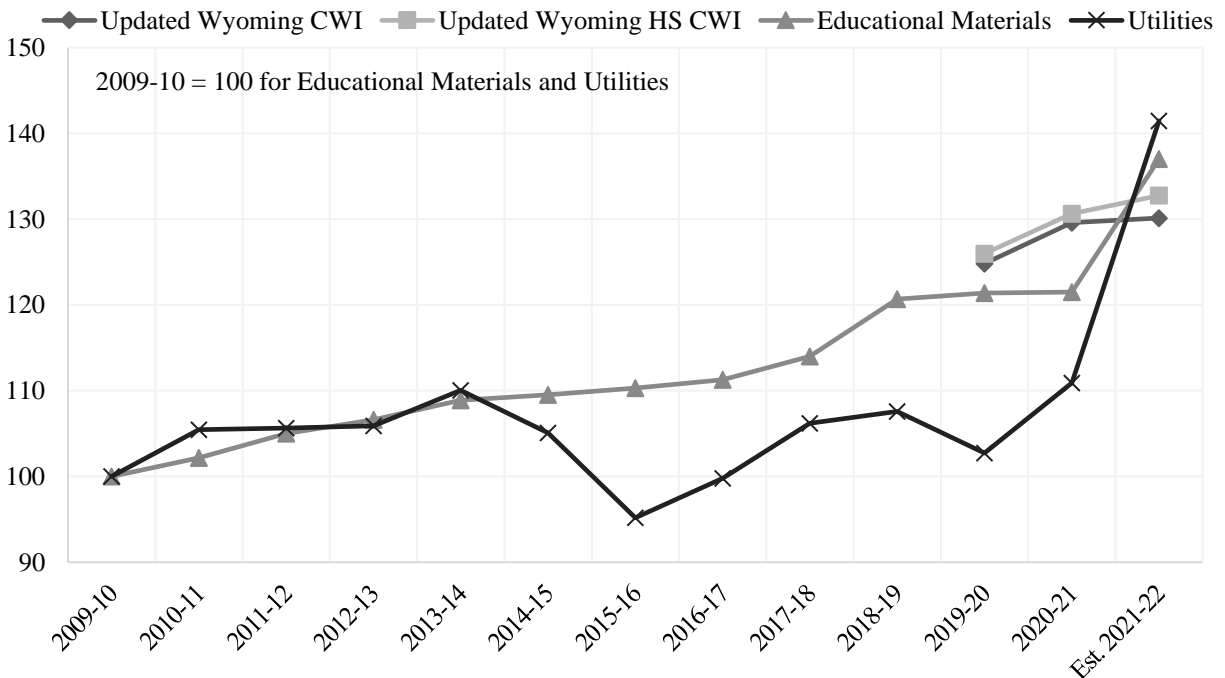
**Table 7. Cost Indices for Professional Staff and Non-Professional Labor Categories.**

School Year	Year	Professional Staff				Non-Professional Staff			
		Wyoming CWI	Annual Change	Updated Wyoming CWI	Annual Change	Wyoming HS CWI	Annual Change	Updated Wyoming HS CWI	Annual Change
2011-12	2009-10	100.0				100.0			
2012-13	2010-11	103.9	3.947%			103.5	3.479%		
2013-14	2011-12	106.7	2.638%			106.2	2.593%		
2014-15	2012-13	108.9	2.092%			108.2	1.912%		
2015-16	2013-14	110.7	1.626%			109.8	1.458%		
2016-17	2014-15	113.4	2.411%			112.5	2.480%		
2017-18	2015-16	116.2	2.540%			115.4	2.569%		
2018-19	2016-17	119.4	2.748%			118.7	2.838%		
2019-20	2017-18	121.1	1.415%			120.5	1.536%		
2020-21	2018-19	122.9	1.482%			123.0	2.091%		
2021-22	2019-20	124.8	1.540%	124.8		126.0	2.424%	126.0	
2022-23	2020-21	127.1	1.808%	129.6	3.823%	128.9	2.338%	130.6	3.701%
<b>Est. 2023-24</b>	<b>Est. 2021-22</b>			<b>130.1</b>	<b>0.416%</b>			<b>132.8</b>	<b>1.616%</b>

Source: Dr. Lori Taylor's calculations.

Figure 3 is an illustration of data contained in Table 6 and Table 7. For the labor categories, only the updated Wyoming CWI and Wyoming HS CWI are shown.

**Figure 3. Cost Indices for Professional Staff, Non-Professional Staff, Educational Materials and Energy Categories.**



Sources: LSO analysis of U.S. Bureau of Labor Statistics data, Dr. Lori Taylor's calculations.